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**JUN 06 2022**

CLERK, U.S. DISTRICT COURT  
MINNEAPOLIS, MINNESOTA

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

UNITED STATES OF AMERICA,

Plaintiff,

v.

JACOB JAMES GALL,

Defendant.

Criminal File No. 22cr110 JRT

**INFORMATION**

26 U.S.C. § 7206(1)

THE UNITED STATES ATTORNEY CHARGES THAT:

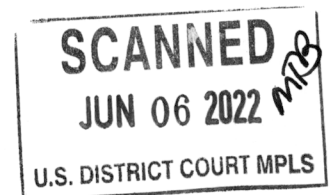
**Background**

1. Beginning not later than 2015 and continuing through 2019, JACOB JAMES GALL (“GALL”) was a resident of Minnesota, and he owned and operated a tree trimming business in Brooklyn Park, Minnesota named Minnesota Tree Experts LLC. GALL’s business income was attributable to him for purposes of federal income tax, and the defendant was required to report his net income from the business on his federal Form 1040 individual income tax return.

2. Beginning not later than 2015 and continuing through at least 2019, GALL cashed checks and accepted cash payments from his business customers and failed to include that income on his federal tax returns. Using this method, GALL failed to report approximately \$687,170 in income for calendar years 2015 through 2019.

**COUNT 1**  
**(False Income Tax Return)**

3. Paragraphs 1-2 are hereby re-alleged as if set forth fully herein.



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4. On or about September 24, 2020, in the State and District of Minnesota and elsewhere, the defendant,

**JACOB JAMES GALL,**

a resident of Brooklyn Park, Minnesota, did knowingly and willfully make and subscribe a federal Form 1040 individual income tax return for the year 2019, which was verified by a written declaration that it was made under the penalties of perjury and filed with the Internal Revenue Service, and which the defendant did not believe to be true and correct as to every material matter, that is, he reported on said return that his taxable income was \$241,526, whereas, as he then and there knew, the correct figure was at least \$456,394.

5. All in violation of Title 26, United States Code, Section 7206(1).

Respectfully submitted,

ANDREW M. LUGER  
United States Attorney

*s/ Robert M. Lewis*

Dated: June 6, 2022

BY: ROBERT M. LEWIS  
Assistant U.S. Attorney  
Attorney ID No. 249488